

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION - DETROIT

IN THE MATTER OF:

Adrianna Miller-Seabrooks

DEBTORS.

CASE NO.: 18-56667
CHAPTER: 13
JUDGE: SHEFFERLY

OBJECTION TO PROOF OF CLAIM #20 FILED BY
MICHIGAN DEPARTMENT OF TREASURY

NOW COMES the Debtor, Adriana Miller-Seabrooks by and through Counsel, Frego & Associates – The Bankruptcy Law Office, whom hereby object to the Proof of Claim #20 filed by the Michigan Department of Treasury on May 17, 2019. The Debtor states as follows:

1. The Michigan Department of Treasury Proof of Claim dated May 17, 2019 lists \$1,000.00 and \$113.98 in interest as a Priority Claim for Debtor's 2015 taxes listing the return as "UNASSESSED—NO RETURN".
2. The Michigan Department of Treasury Proof of Claim dated May 17, 2019 lists \$1,000.00 and \$70.92 in interest as a Priority Claim for Debtor's 2016 taxes listing the return as "UNASSESSED—NO RETURN".
3. Debtor objects to the Michigan Department of Treasury's listing of "unassessed—no return" as Debtor has filed all taxes and has provided the Michigan Department of Treasury a complete copy of said returns.
4. Debtor requests that the Total Amount of Priority Claims be reduced to \$84.00, which includes interest.

WHEREFORE, Debtor prays that the Michigan Department of Treasury amend its Proof of Claim and withdraw its Notice of Unfiled Tax Return (Docket # 20 or in the alternative, this Honorable Court enter an Order Reducing the Unsecured Priority Claim of the Michigan Department of Treasury and disallow the Notice of Unfiled Tax Return (Docket #31) and for any other relief this Court deems just and equitable.

Dated: July 31, 2019

Respectfully submitted,

/s/ Danielle M. Miller

Frego & Associates – The Bankruptcy Law Office
Danielle M. Miller (P69042)
Attorneys for Debtor(s)
23843 Joy Road
Dearborn Heights, MI 48127
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UNITED STATES BANKRUPTCY COURT
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IN THE MATTER OF:

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ORDER GRANTING OBJECTION TO PROOF OF CLAIM #20
FILED BY MICHIGAN DEPARTMENT OF TREASURY

This matter having come on for hearing before the Court by way of the objection of the Debtor to the allowance of the claim of the above referenced creditor, service having been made with a notice of hearing allowing a thirty (33) day notice pursuant to Bankruptcy Rule 3007, a hearing having been held, the court having heard the matter in open court or a Certificate of No Response having been filed and the Court being more fully advised:

NOW THEREFORE, IT IS HEREBY ORDERED:

The Objection to the Proof of Claim filed by the above-referenced creditor is hereby granted.

IT IS FURTHER ORDERED as follows: [Only provisions checked below apply]

- ☐ Claim shall be unsecured.
- X The Proof of Claim #20 of the MICHIGAN DEPARTMENT OF TREASURY shall be treated as follows: The Unsecured Priority Claim shall be reduced to \$84.00.
- [X] The Notice of Unfiled Tax Returns (Docket #31) is hereby stricken.

EXHIBIT 1

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION – DETROIT

IN RE:

Adrianna Miller-Seabrooks

Debtor

CASE NO: 18-56667

CHAPTER: 13

HON: Shefferly

Address: **760 St. Clair St., Detroit, MI 48214**

Last four digits of Social Security or Individual

Tax-payer Identification (ITIN) No(s)., (if any): **xxx-xx-5562**

NOTICE OF OBJECTION TO PROOF OF CLAIM #20 FILED BY MICHIGAN DEPARTMENT OF TREASURY

Debtor has filed an objection to your claim in this bankruptcy case.

Your claim may be reduced, modified, or denied. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to deny or change your claim, then on or before August 27, 2019, you or your lawyer must:

1. File with the court a written response to the objection, explaining your position, at:

U.S. Bankruptcy Court
211 W. Fort St., 21st Floor
Detroit, MI 48226

If you mail your response to the court for filing, you must mail it early enough so that the court will **receive** it on or before the date stated above. All attorneys are required to file pleadings electronically.

You must also mail a copy to:

Adrianna Miller-Seabrooks, 760 St. Clair St., Detroit, MI 48214
David Wm. Ruskin, 1100 Travelers Tower, 26555 Evergreen Rd., Southfield, MI 48076
Frego & Associates – The Bankruptcy Law Office, 23843 Joy Rd., Dearborn Heights, MI 48126

Attend the hearing on the objection, scheduled to be held on September 3, 2019, at 9:00 a.m. in Courtroom 1975, 211 W. Fort St., Detroit, MI 48226, unless your attendance is excused by mutual agreement between yourself and the objector's attorney. (Unless the matter is disposed of summarily as a matter of law, the hearing shall be a pre-trial conference only; neither testimony nor other evidence will be received.

Dated: July 31, 2019

/s/Danielle M. Miller
Danielle M. Miller (P69042)
Frego & Associates- The Bankruptcy Law Office
Attorneys for Debtors
23843 Joy Road
Dearborn Heights, MI 48127
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EXHIBIT 2